

State and county taxes for such years respectively, for which such taxes may be due and payable.

SEC. 5. *And be it enacted,* That so soon as the levy for the years eighteen hundred and fifty-three, and eighteen hundred and fifty-four, hereinbefore authorised, shall have been completed, it shall be the duty of the said county commissioners, to cause the same to be advertised in two newspapers, one published in the city of Baltimore, and one in Baltimore county, and by printed notices, to be set up in the most conspicuous places in the several districts of said county, inviting the tax payers to pay voluntarily their State and county taxes to the Treasurer of the said county, and to set forth at length in said advertisements and printed notices, the amount of discount hereinafter authorised to be allowed for speedy payment of taxes.

Levy to be advertised.

SEC. 6. *And be it enacted,* That the Treasurer of said county is hereby directed and required to receive the State and county taxes for the said county as soon as the levy therefor shall have been completed, and the tax payers of said county paying their taxes during all the month of March, in the years respectively, for which the same may be levied, shall be entitled to an abatement of ten per cent on their county taxes, those paying in all the month of April, to an abatement of nine per cent, those paying in the month of May, to an abatement of eight per cent, those paying in the month of June, to an abatement of seven per cent, those paying in the month of July, an abatement of six per cent, those paying in the month of August, five per cent, those paying in the month of September four per cent, those paying in the month of October, three per cent, those paying in the month of November, two per cent, and those paying in the month of December, one per cent; and the said county commissioners are hereby authorised and required to cause a list of all tax payers in arrears, the first day of January in each and every year, for which the State and county taxes for said county may be levied, to be made out, which shall be by them handed over to the sheriff of said county within fifteen days from said first day of January, and it shall be the imperative duty of the sheriff of the said county to proceed to collect the said taxes by distress or otherwise, and to complete such collection on or before the fifteenth day of July thereafter.

Treasurer to receive the taxes.

SEC. 7. *And be it enacted,* That the sheriff of said county is hereby required to charge upon all payments made to him by tax payers in arrears one-half of one per cent. per month interest on their respective ac-

Interest.